

**RESOLUTION**

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE NORTHERN MORaine WASTEWATER RECLAMATION DISTRICT that the District Manager is authorized to execute a Service Agreement between the Northern Moraine Wastewater Reclamation District and Sikich LLC for audit services for fiscal year ending April 30, 2026 with the option of renewing for an additional four fiscal years.

DATED this 13th day of April, 2026

NORTHERN MORaine WASTEWATER RECLAMATION DISTRICT, an Illinois Municipal Corporation,

By:   
PRESIDENT



SEAL

ATTEST

  
DISTRICT CLERK

The background of the cover features a photograph of a classical building with columns and an American flag flying. A teal semi-transparent overlay covers the middle section, and a dark blue semi-transparent overlay covers the bottom section.

# SERVICE PROPOSAL

AUDIT SERVICES FOR  
NORTHERN MORaine WASTEWATER RECLAMATION DISTRICT

**SUBMITTED BY:**

**Sikich**

Kellen O'Malley  
CPA, MAS  
Director  
630.210.3083  
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1415 W. Diehl Rd., Suite 400  
Naperville, IL 60563

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## TRANSMITTAL LETTER

Mohammed Haque  
District Manager  
Northern Moraine WRD  
113 Timber Trail  
Island Lake, IL 60042

March 6, 2026

Sikich is pleased to be considered for the appointment as independent auditors for Northern Moraine Wastewater Reclamation District (the District). We believe that our qualifications, experience and expertise are clearly distinguishable as indicated in the following proposal. The expertise we possess in the local government industry is demonstrated by our clients' successes, our staff's involvement in the industry and our leadership roles in various government associations. Our clients receive the quality and timeliness only available from a company of our caliber.

We have received the Request for Proposal and are prepared to commit the resources necessary to provide services to the District. We will not only perform the audit, but we will also provide governmental accounting and financial reporting expertise and technical assistance throughout the year. We understand the scope of the work to be performed and the timing requirements as specified in the Request for Proposal and are committed to performing the specified services within that timeframe.

We appreciate the opportunity to present this proposal, which is a firm and irrevocable offer for 60 days and look forward to the possibility of serving the District.

Sincerely,



Kellen O'Malley, CPA, MAS  
Director  
630.210.3083  
Kellen.OMalley@sikich.com

# EXECUTIVE SUMMARY

SIKICH'S NUMBER ONE GOAL IS TO STRENGTHEN NORTHERN MORAINÉ WRD WE'LL ACHIEVE THIS BY COMBINING CUSTOMIZED SOLUTIONS WITH OUR TEAM'S DEEP EXPERTISE AND THE LATEST TOOLS AND TECHNOLOGY IN ORDER TO ACHIEVE LONG-TERM SUCCESS, AS YOU DEFINE IT.

## UNDERSTANDING YOUR CURRENT CHALLENGES

Before we can make recommendations or start any engagement, it's essential that we have a full understanding of the challenges you're facing and the goals you want to achieve. We understand that you are looking to partner with a company that will keep up with the ever-changing standards from the Governmental Accounting Standards Board. We have decades of experience serving the local government industry and look forward to the opportunity to partner with you to help meet your objectives and to drive your organization forward.

## DEFINING YOUR FUTURE SUCCESS

Collaboration is at the core of our work. Our priority is to serve as your trusted advisor and provide meaningful advice and support to your accounting function. The strategies we outline in this proposal are uniquely crafted for you, as we believe they will produce meaningful results and position your organization for success.

## GET TO KNOW US

Sikich is comprised of one of the country's top 30 Certified Public Accounting firms and a top 10 value-added reseller of technology products. We've reached this caliber of service by investing in our people.

By prioritizing talent and arming them with innovative technology, we create a dynamic, top-notch team. Your engagement team is comprised of senior-level industry experts that will stop at nothing to exceed your expectations and help your organization succeed.

## SCOPE

Our scope of services is outlined in this proposal. In addition to these services, we're committed to a synergistic, lasting relationship with the District.

## HERE TO HELP YOU UNCOVER SUCCESS

Sikich combines deep industry knowledge, dedicated client service and cutting-edge technology to drive results for our clients. Our team of more than 1,900 experts – serving clients across all 50 states– offers a range of professional services to support any need. We look forward to uncovering solutions to your challenges and supporting the lasting success of the District.



# SIKICH EXPERTS

WE LIKE SOLVING COMPLEX PROBLEMS. MOST IMPORTANTLY, **WE BASK IN THE ABILITY TO HELP OUR CLIENTS THRIVE.**

A crucial component to your success is working with a team that is completely dedicated to the government industry, ensuring that those individuals understand your challenges and what it takes to realize success. The District will receive unparalleled levels of expertise, insights, and responsiveness from a team of senior professionals who have significant experience working with government entities. Our company offers several employee retention programs, including tuition reimbursement, CPA review and exam assistance, a computer purchase program, travel assistance and more. We have been named as a Best Place to Work for several years, both on a local and national level. We make every effort to recruit and retain quality staff. However, employee turnover is inevitable.

## **ADDITIONAL PROFESSIONAL STAFF**

Other professional staff assigned to the engagement will be full-time employees of the company. In addition, all professional staff assigned to government engagements meet and usually exceed the CPE requirements contained in the U.S. Government Accountability Office, Government Auditing Standards (2018). Moreover, our government staff possess a specific knowledge of local government accounting and reporting requirements and their application for local governments. This is achieved by attending at least 40 hours per year of a combination of external and internal courses.

This enables our company to staff our governmental engagements with qualified professionals in the industry, providing valuable services to our governmental clients during the audit and throughout the year. We can assure you that our professional staff would not need any “on the job accounting or financial reporting training” by your staff. Moreover, we can assure the District the quality of staffing for a multi-year engagement, even if a change in personnel is required.

## **STATEMENT OF INDEPENDENCE**

Sikich has evaluated its independence from the District accordance with generally accepted auditing standards, the Governmental Auditing Standards, 2018 revision, published by the U.S. General Accounting Office, and the AICPA Code of Professional Conduct. Based upon our evaluation, Sikich is free of any personal and external impairment with respect to the District and is independent with respect to any non-attest services provided to the District, both in fact and in appearance to any knowledgeable third party.

## **LICENSE TO PRACTICE IN ILLINOIS**

Sikich CPA LLC is a licensed Public Accountant Limited Liability Company in Illinois (license #066.005528). All of the principals assigned to this engagement are licensed Certified Public Accountants (CPAs) in Illinois.

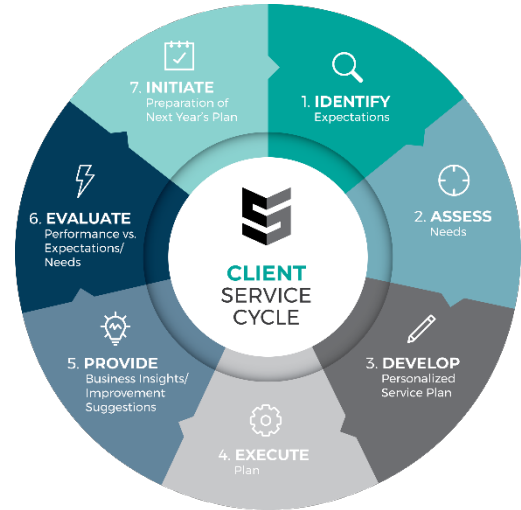


# OUR CLIENT SERVICE APPROACH

## COLLABORATION IS A TWO-WAY STREET

We work closely with you from the start. From setting expectations to executing the plan and preparing for next year, communication and collaboration are always front and center.

- Our approach starts with obtaining an understanding of your expectations and your operational and strategic objectives. We will design our approach to exceed your expectations.
- We utilize our experience to ensure that your engagement is tailored to the risks inherent in your organization and the environment in which you operate, with eyes on identifying financial and operational improvements.
- Communication is key to collaboration; we will seek to avoid any surprises and keep you apprised of our progress and any findings on a timely basis.



## OUR AUDIT APPROACH

At the core of our business, we have been and always will be an organization with a focused audit methodology supported by a robust technology platform. We're proud to boast the latest technological resources, world-class subject-matter experts and sought-after credentials to support your audit team.

Measure twice and cut once. Sound planning on the front-end of the engagement allows our team to plan and create efficiencies that benefit you. Our multi-faceted approach will begin prior to your year-end with certain preliminary and planning procedures, such as an internal controls assessment and documentation, tests of controls and audit correspondence. The conclusion of our planning efforts will be the development of detailed audit programs for all significant elements of the financial statements, as well as significant compliance matters. Our detailed audit programs will include procedures designed to obtain maximum audit efficiencies. The second phase, our substantive fieldwork, will be performed after year-end on a schedule that is flexible to your needs and reporting requirements.



Sikich's audit approach includes, but is not limited to, the following procedures:

- Audit plan development
- Determination of materiality
- Audit risk evaluation
- Interviews with management to provide information for detailed documentation of the internal control structure
- Interviews and analysis of audit evidence to identify and assess risks that may result in material misstatement due to fraud
- Measurement of accounting presentation and compliance reporting by identifying and focusing on areas sensitive to organizations like the District
- Performance of testing to evaluate your organization's internal control structure
- Confirmation of various accounts, performance of substantive testing and analytical procedures

### **AUDIT STANDARDS**

The objective of our audit is to issue an unmodified opinion on the business-type activities and the related notes to the financial statements, which collectively comprise the District's basic financial statements. The audit will be conducted in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, and, if necessary, generally accepted government auditing standards issued by the United States Government Accountability Office (GAO, 2024), the Single Audit Act of 1996 and the Uniform Guidance. We will issue an opinion on the basic financial statements and will subject the combining and individual fund financial statements and schedules and any other supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole.

In addition, we will apply certain limited procedures to the Required Supplementary Information. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

We will not audit the supplemental schedules of the annual financial report and accordingly, will not express an opinion on the information contained in these sections.

Wherever possible, we will utilize your schedules to maximize efficiencies and contain audit costs. We request that the District provide us with the basic information required for our audit.



## **PRACTICAL AND CONSTRUCTIVE MANAGEMENT LETTER COMMENTS**

We believe the management letter is an important part of the engagement, and we encourage all members of our engagement team to give thoughtful consideration toward developing constructive comments within the constraints of the overall engagement. Our policies regarding management letters adhere to the Professional Standards of the AICPA. If significant deficiencies and material weaknesses in internal controls are noted during the audit, they are required to be communicated in writing to those charged with governance. Items of an immaterial nature (i.e., clerical problems, minor procedures or reporting problems, etc.) are communicated to management. In both cases, we adhere to a strict company policy that all comments and recommendations are discussed in preliminary form with appropriate personnel prior to their communication. This allows for clarification of misunderstandings, miscommunication or compensating controls or factors which may be in place.

## **QUALITY CONTROL**

At Sikich, we are committed to providing the highest quality audits in the industry. The District can be assured of receiving the highest level of quality and ethical professional services. Quality control is so important to us that our company has been a member of the Private Companies Practice Section of the Division for CPA Firms of the AICPA since our formation in 1982. As such, we have voluntarily submitted our audit and accounting practice to quality control reviews of our compliance with professional standards as established by the AICPA and, more recently, by the United States Government Accountability Office, for more than 30 years. Since our company's inception, our CPA firm and its predecessor parties have received unmodified ("pass") peer review reports. As required by professional standards, we undergo a peer review every three years. A "pass" peer review report is the highest level of recognition conferred upon a public accounting firm for its quality control systems. Also, we go beyond the external reviews and maintain strong internal reviews of procedures and processes with oversight by our Quality Assurance Committee. Please refer to the Exhibits section for a copy of our most recent peer review which included a review of specific government engagements since this accounts for a significant segment of our practice.

In addition, our reports have been reviewed by numerous federal and state oversight bodies and professional organizations. Sikich has not been the subject of any disciplinary action or inquiry during the past five years. Sikich is a member of the AICPA's Governmental Audit Quality Center (GAQC), which is a company-based voluntary membership center designed to promote the importance of quality governmental audits and the value of these audits to purchasers of government audit services. As a member of the GAQC, Sikich has access to key information and comprehensive resources that we use to help ensure our compliance with appropriate professional standards and laws and regulations that affect our audits. Through our membership in the GAQC, we also adhere to membership requirements designed to enhance the quality of our audit practice.



# WHY SIKICH

WE STAND OUT IN OUR INDUSTRY AND WE ARE PROUD OF THAT FACT. WHAT STARTED IN HUMBLE BEGINNINGS AS A SMALL ACCOUNTING FIRM HAS GROWN INTO AN INDUSTRY-LEADING, TECHNOLOGY-ENABLED COMPANY OF THE FUTURE. AND WE'RE NOT LETTING OFF THE GAS.

IN SHORT, HERE'S WHAT WE BRING TO YOU:

## INDUSTRY EXPERIENCE

Sikich's local government team provides services to more than 450 units of government. Many of these have been long-standing clients and are evidence of our dedication to the local government industry and our ability to provide high quality, timely services within this specialized industry. These clients and related work have enabled our company to develop an extensive nationally recognized expertise in governmental accounting, auditing and financial reporting procedures and practices.

Senior members of our government services team presently hold memberships and are actively involved in numerous governmental organizations, including:

- AICPA Government Audit Quality Center
- American Institute of Certified Public Accountants (AICPA)
- GFOA Special Review Committee (SRC)
- Government Finance Officers Association of the United States and Canada (GFOA)
- Illinois CPA Society Governmental Report Review Committees
- Illinois Government Finance Officers Association (IGFOA) Technical Accounting Review Committee
- Illinois Association of County Board Members and Commissioners (IACBMC)
- Illinois City/County Management Association (ILCMA)
- Illinois County Treasurers' Association (ICTA)
- Illinois CPA Society (ICPAS)
- Illinois Government Finance Officers Association (IGFOA)
- Illinois Municipal Treasurers Association (IMTA)

## ACCESS TO SENIOR RESOURCES

You will gain confidence in your operations by working with a team of articulate professionals who have received the highest recognition in their fields. To demonstrate the importance of our relationship, we pledge to provide you with unparalleled access to our most senior resources. Our principals are available year-round for direct consultation as issues occur.



### 360 DEGREE VIEW

Many professional services companies look alike, but we pride ourselves in being different. We bring 360 degrees of business acumen to our approach, which means you have access to experts in a multitude of disciplines. Our teams don't just care about providing timely work product, we care about your organization's goals, your legacy, your people—and we have a deep bench of experts to help with any challenge you have. Nothing makes us happier than to see our clients succeed and your organization flourish.

### A COMPANY ROOTED IN CORE VALUES

Our dynamic work culture fosters learning, growth and innovation, attracting top-notch team members who see the big picture. Sikich's culture is built on a flexible, trusting work environment and the key pillars of Absolute Integrity, Bias for Action, Continuous Innovation and Servant Leadership. We believe our people are our greatest asset and work hard to ensure that all team members feel empowered, comfortable and valued.

### ACCESS TO EDUCATION

The District will remain aware of regulatory changes and best organizational practices as Sikich's team receives ongoing continuing education they will directly apply to the District's engagement. We accomplish this by anticipating your needs based on our experience with you and your industry and using a variety of communication channels: timely responses to your questions; informal discussions; thought leadership on topics of interest to you; and relevant seminars, all of which are complimentary for our clients. Past topics of thought leadership have included:

- Governmental Accounting and Financial Reporting Update
- GASB Statement No. 87 Leases
- GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements
- GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITA)
- GASB Statement No. 100, Accounting Changes and Error Corrections
- GASB Statement No. 101, Compensated Absences
- GASB Statement No. 102, Risk Disclosure
- GASB Statement No. 103, Financial Reporting Model Improvements
- Accounting & Report for Cash and Investments
- Preparing a Management's Discussion and Analysis
- Capital Assets including Asset Retirement Obligations and Impairments
- Long-Term Debt and Leases
- Financial Reporting Entity
- Accounting for Insurance and Employee Benefits
- Payroll Reporting for Government Entities
- Year-End Payroll Updates
- Leveraging AI in Human Resources
- Fraud and Internal Controls
- Fraud and Cybersecurity in the Remote Environment
- Workforce Violence Prevention Fundamentals



## **IT'S PERSONAL FOR US**

We approach every engagement with a dedicated team, built from our deep bench of industry experts and designed for optimal performance. We treat our clients like family and build relationships that survive the test of time. Don't believe us? Ask our clients!

## **EXPERIENCE IN GOVERNMENT OPERATIONS**

Because of our large, diverse client base and our ability to attract talent from a variety of professional backgrounds, Sikich has an established reputation as one of the leading providers of professional services governmental entities. Our team of professionals specializes in the management, operations and financing of general-purpose local governments. This focus and our exemplary reputation assure the District the highest quality work and the most cost-effective delivery of services.



# OUR PROACTIVE APPROACH

ONE OF OUR STRENGTHS AT SIKICH IS OUR NEED TO BE PROACTIVE. WE FIND POTENTIAL ISSUES BEFORE YOU HAVE TO WORRY ABOUT THEM, BECAUSE WE'RE READY WITH A SOLUTION.

## INITIATIVE FOR A SMOOTH TRANSITION FOR THE DISTRICT

Your transition to Sikich will be a non-disruptive one. Kellen O'Malley has directed the transition of many new clients and will bring this experience to the District engagement team. Your engagement team will have continuous, hands-on involvement in what we consider an important relationship with the District. We have many ways of achieving this transition such as:

- Developing an agreed-upon timetable for deliverables and follow up regularly on their progress
- Utilizing concise audit programs, eliminating unnecessary audit steps and preparing audit schedules and workpapers
- Using existing client materials to the greatest extent possible, such as internal control memos and client assistance letters

## INITIATIVE FOR CUSTOMIZED SOLUTIONS

One-on-one, you will receive customized solutions based on your unique needs, and only your unique needs. You will find that achieving financial stability and growth, as well as uncovering new opportunities to improve performance, is possible through the strategies that Sikich experts will recommend and on which they will educate you.

After a more thorough review of your operations and industry-specific matters, we may uncover other opportunities. As part of our ongoing service and commitment to the District, we keep you informed of regulatory changes and best practices to ensure we identify crucial opportunities that will benefit the District.

## INITIATIVE FOR YOUR SATISFACTION

The District's success is built upon the quality services and value you feel you receive from Sikich, which is why we will continually gauge your satisfaction to enhance our relationship. At various checkpoints during the engagement, a Sikich representative will meet with you to discuss how satisfied you have been with our services, our team and the value we provide. Areas stressed during these meetings will include:

- What can we do to make our services more valuable to you?
- What specific part of our service exceeded your expectations?
- In which areas do you feel we need improvement?
- Do you feel like a valued client?
- What is your vision for the District?



# SCOPE OF SERVICES

NOW FOR THE PART THAT YOU'VE BEEN WAITING FOR! WE'LL BRING YOU THE TEAM AND THE PROCESS TO DELIVER RESULTS, AIMING TO EXCEED EXPECTATIONS EVERY STEP OF THE WAY. **OUR SCOPE AND FEES ARE CLEAR, UP-FRONT AND ALWAYS FAIR.**

We are proposing to provide the following services to the District:

- Audit of basic financial statements of the District for the fiscal year ending April 30, 2026.
- Preparation of ten (10) bound copies and an electronic copy (.pdf) of the annual financial report (report covers, dividers, MD&A and certain supplemental data to be provided by the District);
- Preparation of ten (10) bound copies and an electronic copy (.pdf) of the management letter for the District, communicating any material weaknesses and significant deficiencies found during the audit and our recommendations for improvement;
- Preparation of three (3) copies of the Annual Financial Report (AFR) filed with the County Clerk and State Comptroller;
- Preparation of ten (10) bound copies and an electronic copy (.pdf) of the Single Audit Report, if applicable;
- Preparation of Data Collection Form to be submitted to the Federal Audit Clearinghouse, if applicable
- Assistance in completing and filing the required application and supporting documents to apply for the Certificate of Achievement for Excellence in Financial Reporting;
- Retain workpapers for seven (7) years in accordance with company standards;
- Reporting to the Board of Trustees in accordance with generally accepted auditing standards; and
- Exit conference(s) with the District Officials to present the completed audit and related materials.



## IDENTIFICATION OF POTENTIAL AUDIT PROBLEMS

Our company's approach to resolving any problems that arise during the audit is the same as our overall approach to the audit—professionalism. Professionalism in performing the audit is the cornerstone to our philosophy during all phases of the audit. Any problems encountered during the audit, except for irregularities and illegal acts, will be discussed and documented with the District Manager. The timing of this discussion will provide the District with ample time to rectify any situations that may otherwise result in the issuance of a qualified audit opinion. Irregularities and illegal acts detected or of which we become aware of will be communicated in writing to the District Manager or the appropriate level as defined in our professional standards.

Our company's philosophy on additional fees and/or billings is based on an understanding between Sikich and the client of the scope of the work to be performed. We have proposed a "not-to-exceed fee" for the audit, the scope and timing of which was specified by the District. The billings for the audit would not exceed this fee unless the District specifically requests that the scope of the engagement be expanded and the District and Sikich reach a mutual agreement, in writing, as to the expanded scope of the engagement and the fee, if any, for the expanded scope.

Sikich will comply with all relevant rules and regulations of authoritative bodies and the AICPA Code of Professional Conduct regarding access to our working papers and audit documentation. Reasonable requests for access will not be denied.



## FEE PROPOSAL

Our fees for the year ending April 30 are expected to be:

DELIVERABLE	2026	2027	2028	2029	2030
Audit of the financial statements of the District	\$ 16,000	\$ 16,720	\$ 17,470	\$ 18,080	\$ 18,710
Preparation of the Comptrollers AFR	800	840	880	910	940
Single Audit (if applicable)	4,000	4,180	4,370	4,520	4,680
<b>TOTAL:</b>	<b>\$ 20,800</b>	<b>\$ 21,740</b>	<b>\$ 22,720</b>	<b>\$ 23,510</b>	<b>\$ 24,330</b>

These fees assume that the District will provide the auditors with electronic copies of adjusted trial balances by individual funds, a year-to-date general ledger with details of postings to all accounts, subsidiary ledgers that agree or are reconciled to the general ledger and will prepare certain schedules of account analysis and confirmations of account balances. The fees above do not include the cost related to the implementation of GASB pronouncements. Fees to be negotiated separately upon determination of applicability.

The proposed fee includes the single audit and is based on the assumption that the major programs required to be tested under the Single Audit will not exceed one. If additional major programs are required to be tested that require additional time and effort, additional fees may be negotiated.

In accordance with Government Auditing Standards, if the District requires assistance with maintaining depreciation schedules, determining the year-end adjustments, accumulation of grants for Single Audit determination or any other additional services outside the scope of the audit, fees for these non-audit services would be billed at the following hourly rates, subject to change each January 1:

Effective January 1, 2026	Hourly Rates
Principal	\$ 450
Director	400
Senior Managers	375
Managers	315
Senior Staff	235
Staff	215

We invoice our clients on a monthly basis as services are provided. Payments for all services are due in accordance with applicable state statutes.



# ADDITIONAL RESOURCES & SERVICES

**WITH A COMPREHENSIVE SUITE OF SERVICES,** OUR AREAS OF EXPERTISE ARE OFTENTIMES COMPLEMENTARY OF ONE ANOTHER. HOW ELSE CAN WE HELP YOU STRENGTHEN YOU'RE THE DISTRICT?

Many times, the challenges for which you enlist Sikich's help may be faced more effectively by integrating several of our services. Take a look at what we offer and talk to your engagement director about how these services may complement what you are already seeking.

## **DISPUTE ADVISORY**

Disputes of any kind or size can be difficult to handle on your own. For example, what would happen if you began suspecting employee fraud within your organization? A dispute advisory expert can handle every aspect, from insurance claim preparation and being the liaison with law authorities, to creating a fraud prevention program and improving your organization's internal controls.

## **THE AGENCY AT SIKICH**

Position your brand for optimal coverage across your client base, industry and target audience all while telling a captivating story that builds relationships and enhances customer retention. From design and website development to media coverage and product launches, your organization deserves ample opportunity to boost brand awareness and reach a wide range of future, long-term consumers.

## **NOT-FOR-PROFIT SERVICES**

Funding challenges, increased demand from stakeholders and changing trends and policies can make it difficult for not-for-profit organizations to reach their goals. For those common challenges and others more specific to your organization, you need a professional services partner with an industry-dedicated team to deliver the accounting, advisory and technology services that will help you work toward your mission.

## **TECHNOLOGY: IT SERVICES**

Staying ahead of, or even simply keeping up with, continually changing and complex technology developments can be challenging. Business management software, cloud solutions, strategic information technology and IT consulting can all drive your organization toward increased productivity and profits—if implemented the right way.

## **TECHNOLOGY: SECURITY AND COMPLIANCE**

Keeping your organization safe from data breaches and other information security concerns is critical, especially given the vast number of organizations that have been compromised in the last couple of years. Understand where the vulnerabilities in your network lie by obtaining independent, unbiased and technically qualified security assessments—from penetration testing to forensic analyses.



## **WORKFORCE RISK MANAGEMENT**

Reduce your risk while protecting your people and enhancing the quality and performance of your workplace by creating or improving proactive violence prevention policies, programs and training. Add a layer of assurance and readiness through active threat management capabilities – both internally and through urgent expert threat support.



# PROPOSAL **EXHIBITS**

WE KNOW YOU LIKELY HAVE MANY MORE QUESTIONS FOR US. TAKE A LOOK AT THE ATTACHED DOCUMENTS FOR ADDITIONAL INFORMATION ABOUT SIKICH AND THOSE WHO WILL WORK WITH YOU.

## **ENGAGEMENT TEAM BIOGRAPHIES**

- Kellen O'Malley, CPA, MAS
- Bradly Johnson, CPA, MAS
- James R. Savio, CPA, MAS

## **SIKICH RESOURCES**

## **LOCAL GOVERNMENT SERVICES**

## **COMPANY PROFILE**

## **PEER REVIEW**



## KELLEN O'MALLEY

CPA, MAS

*Audit Director*

Kellen O'Malley, CPA, MAS, is an audit director at Sikich where he began his career in 2016. He provides assurance and advisory services to a variety of clients in state and local government with a focus on cities, villages, park districts, and other special districts/entities. In his role, Kellen is responsible for managing the execution of audit engagements and supervising the audit team.

### SERVICE AREAS

- Assurance & Advisory Services
- Governmental Audit & Accounting

### AFFILIATIONS

- Illinois Government Finance Officers Association, GEN Committee
- Illinois CPA Society
- Wisconsin Government Finance Officers Association
- Government Finance Officers Association, Special Review Committee

### EDUCATION

- Bachelor's Degree, Accounting, Illinois State University
- Master of Accounting Sciences, Illinois State University



### LOCATION:

#### NAPERVILLE OFFICE

1415 W. Diehl Road  
Suite 400  
Naperville, IL 60563

P: 630.210.3083

[kellen.omalley@sikich.com](mailto:kellen.omalley@sikich.com)

## BRADLEY JOHNSON

CPA

*Senior Audit Manager*

Bradley Johnson, CPA, is a senior audit manager at Sikich, where he provides assurance and advisory services to a variety of governmental entities and manufacturing and distribution companies. Bradley is also responsible for managing the execution of audit engagements, supervising the audit team, and preparing and reviewing financial statements.

### SERVICE AREAS

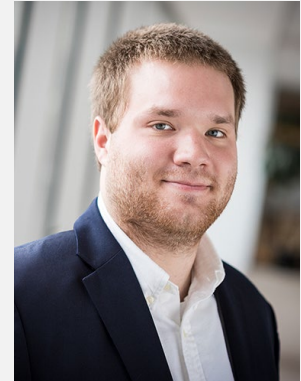
- Audit and Assurance Services
- Governmental Audit and Accounting
- Governmental Financial Reporting
- Manufacturing and Distribution Services

### AFFILIATIONS

- Illinois CPA Society
- Illinois Government Finance Officers Association
- American Institute of Certified Public Accountants

### EDUCATION

- Bachelor's Degree in Accounting, Bradley University
- Master's Degree in Accountancy, Bradley University



### LOCATION: NAPERVILLE OFFICE

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## JAMES R. SAVIO

CPA, MAS

*Principal*

James R. Savio, CPA, MAS, is responsible for providing technical services to Sikich's governmental clients in all areas of governmental accounting, auditing, financial reporting, revenue and expenditure forecasting and cash and debt management. Jim has participated in hundreds of audits of municipalities and other governmental units since he began his career with Sikich in 1995. He has also been responsible in developing and serving as lead instructor for governmental accounting, auditing, financial reporting and cash management courses both internally and externally.

Jim serves on the Illinois Government Finance Officers Association's Technical Accounting Review Committee and the Illinois CPA Society Governmental Executive Committee. He also serves as a committee member for Sikich's mentoring program and assists in the development and implementation of Sikich's new hire training program.

### SERVICE AREAS

- Governmental Audit, Accounting
- Governmental Financial Reporting

### AFFILIATIONS

- American Institute of Certified Public Accountants
- Illinois CPA Society, Governmental Executive Committee
- Illinois Government Finance Officers Association  
Technical Accounting Review Committee
- Greater Aurora Chamber of Commerce Leadership Academy,  
Class of 1998

### EDUCATION

- Master of Accounting Sciences, Northern Illinois University
- Bachelor's Degree in Accounting, Northern Illinois University



### LOCATION:

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# LOCAL GOVERNMENT RESOURCES



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# LOCAL GOVERNMENT SERVICES

## Government agencies experience increasing pressure to be more effective, efficient and transparent.

As a government leader, you know how important it is to find a professional services partner that can strategize, plan and implement solutions to meet the goals of your organization.

### SERVICES SIKICH PROVIDES:

- Accounting, Audit, Assurance & Tax
- Business Valuation
- Fraud Services for Governments
- ERP & CRM Software
- Human Capital Management & Payroll
- Insurance Services
- IT Services
- Marketing & Communications
- Pension Fund Accounting & Consulting Services
- Retirement Planning

Whether you represent a general purpose local government or special district, Sikich will help you meet your goals by providing professional guidance in your accounting, marketing, human resources, technology and other advisory functions.

Experience unparalleled commitment and high-quality, timely services when you partner with the experts at Sikich. For more than 30 years, we have provided:

- A highly skilled staff and management team entirely dedicated to government services
- An in-depth understanding of the governmental fiscal, management, operating and regulatory environments
- Timely and cost-effective service delivery

### WHO WE SERVE:

Our government clients represent a wide range of industry sectors including:

- Counties
- Cities
- Villages
- Townships
- Other Special Districts
- Pension Plans
- Park Districts
- Forest Preserve Districts
- Public Libraries
- Community Colleges
- School Districts
- Water Authorities
- Water Reclamation Districts

## LOCAL GOVERNMENT AUDIT LEADER



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## WHY SELECT SIKICH?

Our team works devotedly with units of local government like yours to provide the resources required to help you focus on managing your organization, while we take care of everything behind-the-scenes.



# LOCAL GOVERNMENT SERVICES

## OUR EXPERTS



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*Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.*

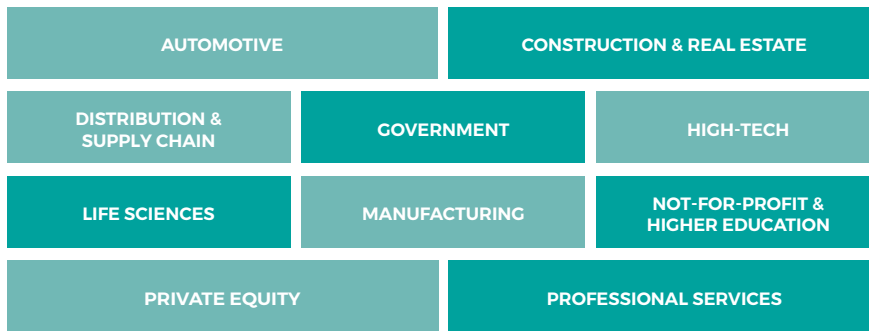


## Sikich is a global company specializing in technology-enabled professional services.

Now with more than 1,900 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

## INDUSTRIES

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:



## SPECIALIZED SERVICES

### ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES

- Outsourced Accounting
- Audit & Assurance
- Consulting Services
- Employee Benefit Plan Audits
- International Tax
- Tax

### TECHNOLOGY

- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Cybersecurity & Compliance
- Digital Transformation Consulting

### ADVISORY

- Forensic & Valuation Services
- Governance, Risk & Compliance Services
- Human Capital Management & Payroll Consulting
- Insurance Services
- Investment Banking
- Marketing & Communications
- Retirement Plan Services
- Regulatory, Quality & Compliance
- Site Selection & Business Incentives
- Succession Planning
- Supply Chain
- Transaction Advisory Services
- Wealth Management
- Workforce Risk Management

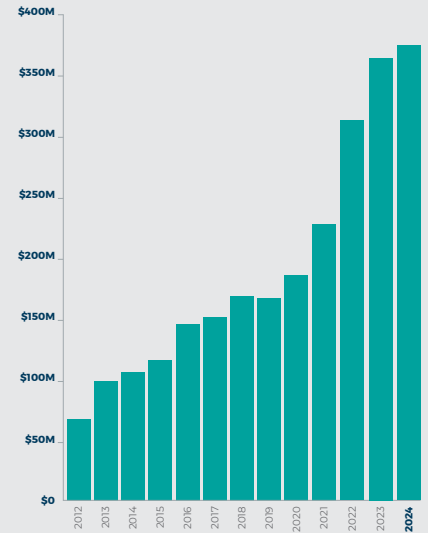
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*Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC. Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.*

## WHO WE ARE

TOTAL PERSONNEL ..... **1,900+**  
 2024 REVENUE ..... **\$375M**



## OFFICE LOCATIONS

<b>Ahmedabad, GJ</b>	<b>Los Angeles, CA*</b>
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703.836.1350	<b>Sacramento, CA*</b>
703.836.6701	925.577.5144
<b>Bangalore, KA</b>	<b>Milwaukee, WI</b>
<b>Boston, MA</b>	262.754.9400
508.485.5588	<b>Naperville, IL</b>
<b>Chattanooga, TN</b>	630.566.8400
423.954.3007	<b>Peoria, IL</b>
<b>Chicago, IL</b>	309.694.4251
312.648.6666	<b>Princeton, NJ</b>
<b>Cleveland, OH</b>	609.285.5000
330.864.6661	<b>Springfield, IL</b>
<b>Coimbatore, TN</b>	217.793.3363
<b>Decatur, IL</b>	<b>St. Louis, MO</b>
217.423.6000	314.275.7277
<b>Indianapolis, IN</b>	
317.842.4466	

*\*Perform only Technology and Advisory services*

## CULTURE

Our dynamic work culture fosters learning, growth and innovation, attracting top-notch team members who see the big picture. Sikich's culture is built on a flexible, trusting work environment and the key pillars of Absolute Integrity, Bias for Action, Continuous Innovation and Servant Leadership. We believe our people are our greatest asset and work hard to ensure that all team members feel empowered, comfortable and valued.



## CERTIFICATIONS & AWARDS

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the **American Institute of Certified Public Accountants' Governmental Audit Quality Center** and the **Employee Benefit Plan Audit Quality Center**.



We adhere to the strict requirements of membership, which assure we meet the highest standards of audit quality. **In 2023, Sikich received its 12th consecutive unmodified ("pass") peer review report**, the highest level of recognition conferred upon a public accounting firm for its quality control systems.



Sikich ranks among the **top 30 firms nationally** on the **Accounting Today Top 100 Firms list**.

Sikich is among the **50 firms that place on Inside Public Accounting's 2024 Best of the Best Firms**, an exclusive list that ranks organizations on key areas of management, growth and strategic vision.



Sikich is a **Microsoft Dynamics' 2023/2024 Inner Circle** award recipient, a recognition that places Sikich in the **top 1% of all Microsoft Business Applications partners globally**.



We also maintain the **Oracle NetSuite 5 Star Award** and are among the **top three U.S. partners of Oracle NetSuite**.



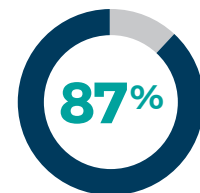
Sikich ranks on the **Redmond Channel Partner Magazine's top 350 Microsoft partners in the U.S.**, **CRN's Top 500 Managed Service Providers**, **CRN's Top 500 Solution Providers** and **Channel Futures' MSP 501**.



## NET PROMOTER SCORE

**The firm's overall Net Promoter Score (NPS) is 87%.**

This is a measure of our clients' willingness to recommend Sikich's services and products. An NPS of 50% is considered excellent, and 70% NPS is considered world-class.



# THANK YOU

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